

United States Attorney
Southern District of New York

86 Chambers Street
New York, New York 10007

May 2, 2007

By Hand

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street, Room 640
New York, NY 10007

5/9/2007
Agreement granted

Re: Huang v. 687 West 204th St. Corp., et al.,
07 Civ. 3377 (CM)

Dear Judge McMahon:

I am the Assistant United States Attorney principally responsible for representing defendant Internal Revenue Service ("IRS") in this tax lien matter recently removed by the IRS from the Supreme Court of the State of New York, New York County. I am enclosing a courtesy copy of the notice of removal, attached to which is the plaintiff's complaint.

Although, as indicated in the notice of removal, the IRS has not properly been served with process in this matter, this Office is willing to waive service on the IRS as of today's date. Because this Office has only recently received the complaint and is still attempting to determine its position in this matter, however, I respectfully request that the Court allow the IRS forty-five days – until June 16, 2007 – to investigate this matter and respond to the complaint by answer or motion.

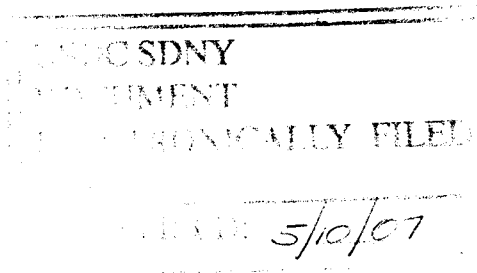
I thank the Court for its consideration of this request. Plaintiff consents to the Government's request.

Respectfully,

MICHAEL J. GARCIA
United States Attorney
Attorney for Defendant IRS

By:

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cc (w/o encl.):

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Co-Defendant

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